

**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE INSPECTOR GENERAL**

**DISTRICT OF COLUMBIA**

**NOT-FOR-PROFIT  
HOSPITAL CORPORATION  
d/b/a UNITED MEDICAL CENTER**

**Financial Statements  
(with Independent Auditors' Report Thereon)  
for the Period July 9, 2010 (Date of Inception)  
to September 30, 2010**



**CHARLES J. WILLOUGHBY  
INSPECTOR GENERAL**

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**Office of the Inspector General**

Inspector General



May 26, 2011

The Honorable Vincent C. Gray  
Mayor  
District of Columbia  
Mayor's Correspondence Unit, Suite 316  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004

The Honorable Kwame R. Brown  
Chairman  
Council of the District of Columbia  
John A. Wilson Building, Suite 504  
1350 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004


Dear Mayor Gray and Chairman Brown:

In connection with the audit of the District of Columbia's general purpose financial statements for fiscal year (FY) 2010, KPMG LLP (KPMG) submitted the enclosed final report on the Not-for-Profit Hospital Corporation's, d/b/a United Medical Center financial performance for the period July 9, 2010 (date of inception) to September 30, 2010 (OIG 11-1-16HW).

KPMG opined that the financial statements present fairly, in all material respects, the financial position of the Not-for-Profit Hospital Corporation as of September 30, 2010, and the results of its operations and its cash flows for the period from July 9, 2010, to September 30, 2010, in conformity with U.S. generally accepted accounting principles.

If you have questions or need additional information, please contact Ronald W. King, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,

  
Charles J. Willoughby  
Inspector General

Enclosure

CJW/ws

cc: See Distribution List

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Mayor Gray and Chairman Brown  
FY 2010 Not-for-Profit Hospital Corporation's, d/b/a  
United Medical Center Financial Statements and  
Independent Auditors' Report  
OIG No. 11-1-16HW – Final Report  
May 26, 2011  
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